REMARKS

Applicants traverse the present election of species requirement. Applicants assert that the present requirement is improper. The coating of the claims does not comprise patentably distinct species. Each of the species a-c must be in the coating of the present invention. (a) ethyl cellulose, (b) cellulose acetate phthalate, and (c) polyvinylpyrrolidone, opiate – oxycodone, plasticizer - diethyl phthalate. The elections read upon all pending claims.

Applicants hereby authorize the Commissioner to charge any fees which may be required or credit for overpayment for entry of this Amendment to Deposit Account No. 18-1850.

Respectfully submitted,

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Rohm and Haas Company 100 Independence Mall West Philadelphia, PA 19106-2399 January 19, 2009